



DR-15 Sales and Use Tax Return - Instructions for 2003

Line A, Sales

“Sales” means the total of all wholesale and retail sales transactions. “Sales” includes, but is not limited to:

- Sales, leases, or licenses to use certain property or goods (tangible personal property)
- Sales and rentals/admissions, amusement machine receipts, and vending machine receipts for all items other than food and beverage
- Sales of services including nonresidential pest control, nonresidential maintenance/cleaning services, both residential and nonresidential burglar protection and other protection services, and detective services
- Purchases of machines including vending/amusement machines, machine parts, and repairs thereof
- Sales, purchases, and/or rentals of self-propelled, power-drawn, or power-driven farm equipment (2.5% rate)
- Sales/purchases of electric power or energy (7% rate)
- Sales/purchases of prepaid telephone calling cards (6% rate)
- Sales/purchases of dyed diesel fuel for off-road use, including all vessels (6% rate)

Amusement and Vending Machine Sales - Operators of amusement machines and vending machines containing items other than food and beverage should compute their gross sales by dividing the total receipts from the machine(s) by the appropriate divisor for the county tax rate where the machine(s) is located (see table below). Amusement machine operators must complete Line 20 on the back of the return.

Sales/Surtax Rate	Amusement Divisor	Other Vended Items Divisor
6.0%	1.040	1.0659
6.5%	1.045	1.0707
7.0%	1.050	1.0749
7.5%	1.055	1.0791

Column 1, Gross Sales

Enter the total amount of gross sales. Do not include tax collected in this amount.

Column 2, Exempt Sales

Enter the total amount of tax-exempt sales included in Line A, Column 1. Enter zero, if none. Tax-exempt sales include, but are not limited to, sales for resale, sales of items specifically exempt, and sales to exempt organizations.

Column 3, Taxable Amount

Subtract total exempt sales from gross sales and enter the taxable amount. If you report sales exempt from discretionary sales surtax, complete Lines 15(a) and 15(b) on the back of the return.

- Report sales, purchases or rentals of self-propelled, power-drawn, or power-driven farm equipment (2.5% rate) on **Line 17.**

- Report sales or purchases of electric power or energy (7% rate) on **Line 18.**
- Report sales or purchases of dyed diesel fuel for off-road use, including all vessels (6% rate) on **Line 19.**
- Complete **Line 20** if you are an **amusement machine operator.**

Column 4, Tax Collected

Enter the total amount of tax collected, including discretionary sales surtax. Report the discretionary sales surtax collected on Line 15(d) on the back of the return.

Line B, Taxable Purchases

Taxable purchases are goods or services you have used or consumed that were not taxed by your suppliers and not purchased for resale (e.g., from catalogs, **the Internet**, or local or out-of-state vendors), and taxable items originally purchased untaxed for resale but later used or consumed by the business. You must pay use tax on these taxable purchases. The use tax rate is the same as the sales tax rate (6% plus the applicable discretionary sales surtax rate). Use tax must be remitted on the return for the collection period during which the item is used or consumed. Purchases of: 1) self-propelled, power-drawn, or power-driven farm equipment; 2) dyed diesel fuel for off-road use; and 3) electric power or energy used that were not taxed at the time of purchase must be included in Line A.

Column 1, Gross Sales Not Applicable

Column 2, Exempt Sales Not Applicable

Column 3, Taxable Amount

Enter the total amount of purchases used or consumed that were not taxed by suppliers and not for resale. If you report purchases exempt from discretionary sales surtax, complete Lines 15(a) and 15(b) on the back of the return.

Column 4, Tax Collected

Enter the total amount of use tax owed, including discretionary sales surtax. Report the discretionary sales surtax owed on Line 15(d) on the back of the return.



Line C, Commercial Rentals

Taxable commercial rentals include the business of renting, leasing, letting, or the granting of a license to use or occupy any real property, unless specifically exempt under section 212.031, Florida Statutes.

Column 1, Gross Sales

Enter the total amount of commercial rentals. **Do not include tax collected in this amount.**

Column 2, Exempt Sales

Enter the total amount of tax-exempt commercial rentals included in Line C, Column 1. Enter zero, if none.

Column 3, Taxable Amount

Subtract the total exempt commercial rentals from the total gross commercial rentals and enter the taxable amount.

Column 4, Tax Collected

Enter the total amount of tax collected, including discretionary sales surtax. Report all discretionary sales surtax collected on Line 15(d) on the back of the return.

Line D, Transient Rentals

Transient rentals are leases or rentals of short term (6 months or less) living accommodations such as hotels, motels, condominiums, apartments, houses, etc. Declared exempt facilities, which include migrant labor camps, travel trailer parks, mobile home parks, and recreational vehicle parks, are not subject to tax (see section 212.03, F.S.).

Column 1, Gross Sales

Enter the total gross sales of amounts charged for transient rentals only. Do not include tax collected in this amount.

Column 2, Exempt Sales

Enter the total amount of tax-exempt transient rentals included in Line D, Column 1. Enter zero, if none.

Column 3, Taxable Amount

Subtract total exempt transient rentals from total gross transient rentals and enter the taxable amount.

Column 4, Tax Collected

Enter the total amount of tax collected based on the transient rental rate including discretionary sales surtax. Report all discretionary sales surtax collected on Line 15(d) on the back of the return.

Line E, Food and Beverage Vending

Operators of food and beverage vending machines should compute their gross sales by dividing the total receipts from the machine(s) by the appropriate food and beverage divisor for the county where the machine(s) is located.

Sales/Surtax Rate	Food and Beverage Divisor
6.0%	1.0645
6.5%	1.0686
7.0%	1.0726
7.5%	1.0767

Column 1, Gross Sales

Enter the total amount of gross sales computed from food and beverage vending machines receipts. Do not include tax collected in this amount.

Column 2, Exempt Sales

Enter the total amount of tax-exempt sales included in Line E, Column 1. Enter zero, if none.

Column 3, Taxable Amount

Subtract total exempt sales from gross sales and enter the taxable amount.

Column 4, Tax Collected

Enter the total amount of tax collected, including discretionary sales surtax. Report the discretionary sales surtax collected on Line 15(d) on the back of the return.

Line 5, Total Amount of Tax Collected

Add all the amounts in Column 4, Lines A through E, and enter the total amount of tax collected. If discretionary sales surtax was collected, it must be included in this amount.

Line 6, Less Lawful Deductions

Enter the total amount of all allowable tax deductions. Do not report sales tax credit memos on this line (see Line 8 instructions).

Lawful deductions include tax refunded by you to your customers because of returned goods, allowances for damaged merchandise, tax paid by you on purchases of goods intended for use or consumption but resold instead, enterprise zone jobs credits, and any other deductions allowed by law.

- Do not include documentation with your return. Documentation to support lawful deductions may be requested later.
- **If you are claiming any enterprise zone jobs credits, you must first complete Line 16.**

Line 7, Total Tax Due

Subtract Line 6 from Line 5 and enter the amount. If negative, enter zero (0).

Lines 8-9, Estimated Tax

If you paid \$200,000 or more sales and use tax (excluding any discretionary sales surtax) on returns filed for the period July 1, 2002 through June 30, 2003 (Florida's fiscal year), you must make an estimated sales tax payment every month, starting with the December 2003 return due January 1, 2004. Do not pay estimated tax if this is your final return. If you have questions about estimated tax, contact the Department.

Line 8, Less Estimated Tax Paid/DOR Credit Memo(s)

Enter the total amount of estimated tax paid last month and sales tax credit memos issued by the Florida Department of Revenue (DOR). If the DOR credit memo(s) exceeds the total tax due on Line 7, claim the remaining credit memo balance on Line 8 of your next return. If this is your final return, contact the Department to request an Application for Refund (Form DR-26S).

Line 9, Plus Estimated Tax Due Current Month

Enter the total amount of estimated tax due as calculated using one of the three methods as described on the next page.

Three Methods for Computing Estimated Tax

The percentage factor for calculating estimated tax is 60%. Your estimated tax liability is based only on Florida sales and use tax due (Form DR-15, Line 7, Total Tax Due minus discretionary sales surtax). Note: If you incorrectly calculate or forget to enter your estimated tax, you cannot amend your return.

Compute your estimated tax liability by one of the following methods:

Note: If you correctly calculate your estimated tax using any of these methods, you will not be assessed a penalty for underpayment of estimated tax.

Method 1

Calculate 60% of your average sales tax liability for those months during the previous calendar year that you reported taxable transactions.

Example: When completing your December 2003 return, calculate your average sales tax liability for the 2003 calendar year. To calculate your average, complete the following steps:

- Step 1.** Review all of your 2003 sales tax returns (including December return).
- Step 2.** Add together the amounts from Line 7 (minus any discretionary sales surtax) for all 2003 returns.
- Step 3.** Divide the total of all Line 7 amounts by the number of returns filed with tax due on Line 7. This is your 2003 average sales tax liability.
- Step 4.** Multiply your 2003 average sales tax liability by 60%.
- Step 5.** Enter the amount determined in Step 4 on Line 9.

Method 2

Calculate 60% of your sales tax collected during the same month of the previous calendar year.

Example: When completing your December 2003 return, look at your January 2003 return and multiply the amount from Line 7 (minus discretionary sales surtax) by 60%. Enter that amount on Line 9.

Method 3

Calculate 60% of the tax collected for the collection period following this return.

Example: When completing your December 2003 return, your estimated tax liability is 60% of what you will collect (minus discretionary sales surtax) for the January 2004 return. Enter that amount on Line 9.

Line 10, Amount Due

Enter the result of Line 7 minus Line 8 plus Line 9. The amount entered on Line 10 cannot be negative. If this calculation results in a negative amount, contact Taxpayer Services.

Line 11, Less Collection Allowance

If your return and payment are filed on time, enter your collection allowance. The collection allowance is 2.5% (.025) of the first \$1,200 of the amount due from Line 10, not to exceed \$30. If late, enter zero and proceed to Lines 12 and 13.

Line 12, Plus Penalty



Effective July 1, 2003, the minimum penalty changed to 10% of the Amount Due or \$50 whichever is greater. If your return or payment is late, include a penalty of 10% of Line 10 or \$50 whichever is greater along with the applicable interest. **The minimum penalty of \$50 applies even if you file a late “zero tax due” return.**

Penalty for Underpayment of Estimated Tax - If you underpaid your last month’s estimated tax on Line 9, a “specific” penalty of 10% is due on the underpaid amount. This penalty is added to the late filing penalty.

Line 13, Plus Interest

If your return or payment is late, interest is owed on the amount due (Line 10). Interest rates are established using the formula in section 213.235, Florida Statutes, and are updated on January 1 and July 1 each year. To obtain interest rates, visit our Internet site or contact Taxpayer Services.

To compute interest owed, first calculate the prorated daily interest factor by dividing the interest rate for the filing period by 365 days (366 during leap years). Next, estimate the number of days your return is late by counting from the LATE AFTER date listed on the front of the return until the date the return will be postmarked by the U.S. Postal Service or hand delivered to the Department. Finally, multiply the amount of tax due by the number of days late and then by the daily interest rate factor.

Interest Calculation Worksheet			
Tax Due	Days Late	Daily Interest	Interest Due
X	X	*varies =	

*Daily interest = the current interest rate ÷ 365 (366 during leap years)

Line 14, Amount Due with Return

If your return and payment are filed on time, subtract Line 11 from Line 10 and enter the amount due. If your return or payment is late, add Lines 12 and 13 to Line 10 and enter the amount. Line 14 is the amount you owe, including discretionary sales surtax. Be sure that you have completed all applicable lines on the back of the return.

Electronic Funds Transfer Check Box

If you transmitted your payment electronically, check the box in the bottom left corner of your DR-15 return.

Instructions for Completing Back of Return Signature

Sign and date your DR-15 return. For corporations, an authorized corporate officer must sign. If someone else prepares the return, the preparer also must sign and date the return in the space provided.

Lines 15(a) - 15(d), Discretionary Sales Surtax

Discretionary sales surtax must be collected and reported when taxable merchandise or services are sold or delivered to a location within a county imposing surtax. The amount of discretionary sales surtax to be collected and reported depends on where the delivery of the taxable merchandise or service occurs. For real property rentals and transient rentals, it is the county where the property is located.

If your business location is in Florida, the discretionary sales surtax rate printed on your return(s) is the rate in effect for the county where your business is located. If your business is located outside of Florida or you are a registered use tax dealer, your return will not reflect a discretionary sales surtax rate. A dealer (including an out-of-state dealer) who sells, rents, delivers or receives taxable merchandise or services in or at a location within a county imposing a discretionary sales surtax is required to collect or remit the surtax at the rate imposed in the county where the merchandise or service is delivered. Also, the discretionary sales surtax applies to the rental of real property and transient rentals and is collected at the county rate where the property is located. For motor vehicle and mobile home sales, use the surtax rate of the county where the motor vehicle or mobile home will be registered (refer to Form DR-15DSS for county rates). The surtax applies to the first \$5,000 of the sales amount on any item of tangible personal property. The \$5,000 limitation does not apply to rentals of real property, transient rentals, or services. Discretionary sales surtax must be included with tax reported on Lines A through E in Column 4 of your DR-15 return. Do not remit discretionary sales surtax collected to the County Tax Collector's Office.

Line 15(a), Exempt Amount of Items Over \$5,000

Enter the amount in excess of \$5,000 of any single taxable item of tangible personal property sold or purchased for more than \$5,000. Example: If a single item of tangible personal property is sold for \$7,000, enter \$2,000 (the amount over \$5,000) on Line 15(a).

Remember that the \$5,000 limitation does not apply to rentals of real property, transient rentals, or services.

Line 15(b), Other Amounts in Column 3 Not Subject to Surtax

Enter the amount of taxable sales or purchases included in Column 3 not subject to discretionary sales surtax. Do not include amounts shown on Line 15(a).

Line 15(c), Amounts Subject to Surtax at a Rate DIFFERENT than Your County Surtax Rate (Note: this is a new line item on your 2003 DR-15.)

Enter the amount of taxable sales or purchases on which discretionary sales surtax was collected at a rate other than the rate imposed in the county in which your business is located.

Line 15(d), Total Surtax Amounts Collected

Enter the total amount of discretionary sales surtax collected on line 15(d). Do not include state sales tax in this amount.

Enterprise Zone Jobs Credits

If you are claiming any enterprise zone jobs credits on the back of your 2003 DR-15, please note that the method for claiming these credits has changed. ALL enterprise zone jobs credits are now reported on one line, Line 16, and you are no longer required to enter your Enterprise Zone Number.

If you filed a *Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Sales Tax Effective July 1, 1996* (Form DR-15JZ) for employees hired on or before October 1, 2001, and you are still entitled to claim these enterprise zone jobs credits, report these credits on Line 16 and include the total in the amount on Line 6. These jobs credits will expire 12 months after certification.

If you filed an *Application for Florida Enterprise Zone Jobs Credit for Sales Tax Effective January 1, 2002* (Form DR-15ZC) for the new jobs credits that became effective January 1, 2002, and you are still entitled to claim these jobs credits, report these credits on Line 16 and include the total in the amount on Line 6. **Before claiming these enterprise zone jobs credits you must have prior approval from the Department.** Instructions for claiming these credits are included in the approval letter issued by the Department.

If you are claiming other sales tax credits (such as tax refunded for returned merchandise, damaged merchandise, etc.) in addition to enterprise zone jobs credits, the total amount for ALL types of credits should be included in the amount on Line 6.

All approved enterprise zone jobs credits must be taken as provided by law. If you have any questions regarding how to request or deduct any enterprise zone jobs credits, call the Return Reconciliation Unit, Department of Revenue, at 850-414-9010.

Line 16, Enterprise Zone Jobs Credits

Enter the total of all enterprise zone jobs credits on Line 16.

Line 17, Taxable Sales/Purchases/Rentals of Farm Equipment

Enter the taxable amount of sales, purchases or rentals of self-propelled, power-drawn, or power-driven farm equipment subject to the 2.5% rate.

Line 18, Taxable Sales/Purchases of Electric Power or Energy

Enter the taxable amount of sales or purchases of electric power or energy subject to the 7% rate. If the sale or purchase of electric power or energy occurred in a county that imposes a discretionary sales surtax, the tax rate would be 7% plus the applicable discretionary sales surtax rate.

Line 19, Taxable Sales/Purchases of Dyed Diesel Fuel

Enter the total amount of dyed diesel fuel sales or purchases (subject to sales or use tax) used in self-propelled off-road equipment, including vessels.

Note: For Lines 17, 18, and 19 the tax due from sales or purchases, including discretionary sales surtax if applicable, must be included on the front of the return on Line A, Column 4.

Line 20, Taxable Sales from Amusement Machines

Enter the amount of taxable sales from amusement machines.

NEW

Discretionary Sales Surtax Information

These taxes are distributed to local governments throughout the state. **The amount of money distributed is based upon how you complete each tax return.** Dealers should impose the discretionary sales surtax on taxable sales when delivery occurs in a county that imposes surtax. For motor vehicles and mobile home sales, use the surtax rate of the county where the vehicle will be registered. Only the first \$5,000 on a single sale of tangible personal property is subject to discretionary sales surtax if the property is sold as a single item, in bulk, as a working unit or as part of a working unit. The \$5,000 limitation does not apply to commercial rentals, transient rentals, or services.

Discretionary Sales Surtax Rates for 2004 (as of November 17, 2003)

COUNTY	TOTAL SURTAX RATE	EFFECTIVE DATE	EXPIRATION DATE	COUNTY	TOTAL SURTAX RATE	EFFECTIVE DATE	EXPIRATION DATE
Alachua	None			Lafayette	1%	Sep 1, 1991	Aug 2006
Baker	1%	Jan 1, 1994	None	Lake	1%	Jan 1, 1988	Dec 2017
Bay	.5%	May 1, 1998	Apr 2008	Lee	None		
Bradford	1%	Mar 1, 1993	None	Leon	1.5% (1%) (.5%)	Dec 1, 1989 Jan 1, 2003	Dec 2019 Dec 2012
Brevard	None			Levy	1%	Oct 1, 1992	None
Broward	None			Liberty	1%	Nov 1, 1992	None
Calhoun	1%	Jan 1, 1993	Dec 2008	Madison	1%	Aug 1, 1989	None
Charlotte	1%	Apr 1, 1995	Dec 2008	Manatee	.5%	Jan 1, 2003	Dec 2017
Citrus	None			Marion	1%	Jan 1, 2003	Dec 2004 ←
Clay	1%	Feb 1, 1990	Dec 2019	Martin	None		
Collier	None			Miami-Dade	1% (.5%) (.5%)	Jan 1, 1992 Jan 1, 2003	None None
Columbia	1%	Aug 1, 1994	None	Monroe	1.5% (1%) (.5%)	Nov 1, 1989 Jan 1, 1996	Dec 2018 Dec 2005
Dade	See Miami-Dade for rates.			Nassau	1%	Mar 1, 1996	None
De Soto	1%	Jan 1, 1988	None	Okaloosa	None		
Dixie	1%	Apr 1, 1990	Mar 2005	Okeechobee	1%	Oct 1, 1995	None
Duval	1% (.5%) (.5%)	Jan 1, 1989 Jan 1, 2001	None Dec 2030	Orange	.5%	Jan 1, 2003	Dec 2015
Escambia	1.5% (1%) (.5%)	Jun 1, 1992 Jan 1, 1998	May 2007 Dec 2007	Osceola	1%	Sep 1, 1990	Aug 2025
Flagler	1% (.5%) (.5%)	Jan 1, 2003 Jan 1, 2003	Dec 2012 Dec 2012	Palm Bch	None		
Franklin	None			Pasco	None		
Gadsden	1%	Jan 1, 1996	None	Pinellas	1%	Feb 1, 1990	Jan 2010
Gilchrist	1%	Oct 1, 1992	None	Polk	.5%	Jan 1, 2004	Dec 2018
Glades	1%	Feb 1, 1992	Jan 2007	Putnam	1%	Jan 1, 2003	Dec 2017
Gulf	.5%	Jul 1, 1997	Jun 2017	St. Johns	None		
Hamilton	1%	Jul 1, 1990	Jun 2005	St. Lucie	.5%	Jul 1, 1996	Jun 2006
Hardee	1%	Jan 1, 1998	Dec 2004 ←	Santa Rosa	.5%	Oct 1, 1998	Sep 2008
Hendry	1%	Jan 1, 1988	None	Sarasota	1%	Sep 1, 1989	Aug 2009
Hernando	None			Seminole	1%	Jan 1, 2002	Dec 2011
Highlands	1%	Nov 1, 1989	Oct 2019	Sumter	1%	Jan 1, 1993	None
Hillsborough	1% (.5%) (.5%)	Dec 1, 1996 Oct 1, 2001	Nov 2026 Sep 2005	Suwannee	1%	Jan 1, 1988	None
Holmes	1%	Oct 1, 1995	Sep 2006	Taylor	1%	Aug 1, 1989	Dec 2029
Indian River	1%	Jun 1, 1989	Dec 2019	Union	1%	Feb 1, 1993	Dec 2005
Jackson	1.5% (1%) (.5%)	Jun 1, 1995 Jul 1, 1996	May 2010 Jun 2006	Volusia	.5%	Jan 1, 2002	Dec 2016
Jefferson	1%	Jun 1, 1988	None	Wakulla	1%	Jan 1, 1988	Dec 2017
				Walton	1%	Feb 1, 1995	None
				Washington	1%	Nov 1, 1993	None

Please check the rate for **each** county.

Florida Department of Revenue Service Centers

(as of November 2003)

Alachua Service Center

14107 US Highway 441 Ste 100
Alachua FL 32615-6378
386-418-4444 (ET)

Clearwater Service Center

Arbor Shoreline Office Park
19337 US Highway 19 N Ste 200
Clearwater FL 33764-3149
727-538-7400 (ET)

Cocoa Service Center

2428 Clearlake Rd Bldg M
Cocoa FL 32922-5731
321-504-0950 (ET)

Coral Springs Service Center

Florida Sunrise Tower
3111 N University Dr Ste 501
Coral Springs FL 33065-5096
954-346-3000 (ET)

Daytona Beach Service Center

1821 Business Park Blvd
Daytona Beach FL 32114-1230
386-274-6600 (ET)

Fort Myers Service Center

2295 Victoria Ave Ste 270
Fort Myers FL 33901-3871
239-338-2400 (ET)

Fort Pierce Service Center

Benton Building
337 N US Highway 1 Ste 207
Fort Pierce FL 34950-4206
772-429-2900 (ET)

Hollywood Service Center

Taft Office Complex
6565 Taft St Ste 300
Hollywood FL 33024-4044
954-967-1000 (ET)

Jacksonville Service Center

921 N Davis St A250
Jacksonville FL 32209-6829
904-359-6070 (ET)

Key West Service Center

3118 Flagler Ave
Key West FL 33040-4698
305-292-6725 (ET)

Lake City Service Center

1401 W US Highway 90 Ste 100
Lake City FL 32055-6123
386-758-0420 (ET)

Lakeland Service Center

230 S Florida Ave Ste 101
Lakeland FL 33801-4625
863-499-2260 (ET)

Leesburg Service Center

1415 S 14th St Ste 103
Leesburg FL 34748-6624
352-315-4470 (ET)

Maitland Service Center

Orlando Executive Center
5420 Diplomat Cir
Orlando FL 32810-5607
407-623-1141 (ET)

**(May relocate in 2004.
Call for address.)**

Marianna Service Center

4230 Lafayette St Ste D
Marianna FL 32446-8234
850-482-9518 (CT)

Miami Service Center

8175 NW 12th St Ste 119
Miami FL 33126-1831
305-470-5001 (ET)

Naples Service Center

3073 Horseshoe Dr S Ste 110
Naples FL 34104-6145
239-434-4858 (ET)

Orlando Service Center

AmSouth Bank Building
5401 S Kirkman Rd 5th Floor
Orlando FL 32819-7911
407-903-7350 (ET)

Panama City Service Center

703 W 15th St Ste A
Panama City FL 32401-2238
850-872-4165 (CT)

Pensacola Service Center

3670C N L St
Pensacola FL 32505-5217
850-595-5170 (CT)

Port Richey Service Center

6709 Ridge Rd Ste 300
Port Richey FL 34668-6842
727-841-4407 (ET)

Sarasota Service Center

Sarasota Main Plaza
1991 Main St Ste 240
Sarasota FL 34236-5934
941-361-6001 (ET)

Tallahassee Service Center

2410 Allen Rd
Tallahassee FL 32312-2603
850-488-9719 (ET)

Tampa Service Center

Ste 100
6302 E Martin Luther King Blvd
Tampa FL 33619-1166
813-744-6582 (ET)

West Palm Beach Service Center

2468 Metrocentre Blvd
West Palm Beach FL 33407-3199
561-640-2800 (ET)

**CT—Central Time
ET—Eastern Time**

For Information and Forms



Information and forms are available on our Internet site at

www.myflorida.com/dor



To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671 or 850-488-6800.



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- Call the DOR Distribution Center at 850-488-8422 *or*
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FLORIDA DEPARTMENT OF REVENUE
168A BLOUNTSTOWN HWY
TALLAHASSEE FL 32304-3702



For a written response to your questions, write:
TAXPAYER SERVICES
FLORIDA DEPARTMENT OF REVENUE
1379 BLOUNTSTOWN HWY
TALLAHASSEE FL 32304-2716



Hearing or speech impaired persons may call the TDD line at 800-367-8331 or 850-922-1115.



Department of Revenue service centers host educational seminars about Florida's taxes. For a schedule of upcoming seminars,

- Visit us online at www.myflorida.com/dor *or*
- Call the service center nearest you.